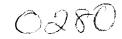


Ace Hardware Corporation 2200 Kensington Court

Oak Brook, Illinois 60523-2100 630/990-6600



August 8, 2002

Mr. Jonathon G. Katz, Secretary Securities and Exchange Commission 450 Fifth Street, N.W. Washington, DC 20549

Dear Mr. Katz:

As ordered pursuant to the Securities and Exchange Commission's Order No. 4-460, enclosed are the following documents:

- Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by David F. Hodnik, President and Chief Executive Officer; and
- Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Rita D. Kahle, Executive Vice President (Principal Financial and Accounting Officer).

In addition to the enclosed documents, the above referenced Statements of Oath are being filed via Edgar through a Form 8-K dated August 8, 2002.

Sincerely,

Rita D. Kahle

Executive Vice President

Show D. Koste

RECEIVED OFFICE OF THE SECRETARY

> 2002 AUG 8



Ace Hardware Corporation

2200 Kensington Court Oak Brook, Illinois 60523-2100 630/990-6600

The Same State on the same

August 8, 2002

RECEIVED OFFICE OF THE SECRETARY

Securities and Exchange Commission Jonathan G. Katz, Secretary 450 Fifth Street Washington, DC 20549

AUG 8 2002

STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

- I, Rita D. Kahle, state and attest that:
- (1) To the best of my knowledge, based upon a review of the covered reports of Ace Hardware Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's Audit and Finance Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Form 10-K of Ace Hardware Corporation for the 2001 fiscal year ended December 29, 2001 filed with the Commission;

- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Ace Hardware Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Rita D. Kahle

Executive Vice President

(Principal Financial and Accounting Officer)

Notary Public

My Commission Expires: Opul 4, 2005

"OFFICIAL SEAL"

Sheri Cooper Notary Public, State of Illinois My Commission Expires April 4, 2005